



Montana
Office of Public Instruction
Denise Juneau, State Superintendent

Office of Public Instruction
P.O. Box 202501
Helena, MT, 59620-2501
(406) 444-3095
(888) 231-9393
(406) 444-0169 (TTY)
opi.mt.gov

June 2, 2010

To: Superintendents, Business Managers/Clerks, County Treasurers and County Superintendents

From: Rebecca Phillips, Auditor

Regarding: Accounting for Montana Digital Academy Funds

The Montana Digital Academy (MTDA) was created by the 2009 Legislature in House Bill 459 (<http://data.opi.mt.gov/bills/2009/billpdf/HB0459.pdf>). The MTDA goals are to: 1) make distance learning opportunities available to all school-age children through public school districts in the state of Montana; 2) offer high-quality instructors who are licensed and endorsed in Montana and courses that are in compliance with all relevant education and distance learning rules, standards and policies; and 3) emphasize the core subject matters required under the accreditation standards, offer advanced courses for dual credit in collaboration with the Montana university system and offer enrichment courses.

These funds should be deposited in the Interlocal Agreement Fund (82) using revenue source code 3250. Expenditures should be tracked using expenditure program code 325.

The revenue and expenditure codes for these funds are shown below:

	<u>Revenue</u>	<u>Expenditure Program</u>
Montana Digital Academy	3250	325

Level/Fund:

- 182 - Elementary Interlocal Agreement Fund (82)
- 282 – High School Interlocal Agreement Fund (82)
- 282 - K-12 Interlocal Agreement Fund (82)

Revenue Account Structure:

<u>Level/Fund</u>	<u>Revenue Source</u>	<u>Project Reporter</u>
_82	3250	XXX (Assigned by District)

Expenditure Account Structure:

<u>Level/Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Project Reporter</u>
_82	325	XXXX	XXX	XXX (Assigned by District)